



**PETITION FOR REVIEW OF DEPARTMENT OF  
LOCAL GOVERNMENT FINANCE ACTION  
FOR LAKE COUNTY RESIDENTS**

State Form 51473 (9-03)

Prescribed by the Indiana Board of Tax Review

**FORM 139L**

**THIS PETITION MUST BE FILED WITH THE  
LAKE COUNTY ASSESSOR**

**PETITION NUMBER**

4 5 -- -- -- 9 -- -- -- L  
Co. Dist. Yr. Prop. Sequence  
Class

**READ IMPORTANT FILING INFORMATION BEFORE COMPLETING THIS FORM**

**FILING INFORMATION**

**AN ORIGINAL AND ONE COPY OF THIS PETITION MUST BE FILED WITH THE LAKE COUNTY ASSESSOR**

**WHO MAY FILE THIS FORM:** This form may be used by taxpayers of Lake County to appeal assessments of real property made by the Department of Local Government Finance. Ind. Code 6-1.1-4-34.

**FILING DEADLINE:** The Indiana Board of Tax Review will review the action of the Department of Local Government Finance if this petition is filed with the County Assessor within 30 days after Notice of Informal Hearing Result is given to the taxpayer under Ind. Code 6-1.1-4-33(g).

**FILING PREREQUISITES:** To appeal to the Indiana Board of Tax Review, the taxpayer must participate in the informal hearing process described in Ind. Code 6-1.1-4-33.

**MULTIPLE PARCELS:** Petitioners wishing to appeal more than one parcel must file a separate petition form for each parcel. Please attach a list of related parcels currently under appeal.

**ATTACHMENT TO THIS PETITION:** A copy of the Notice of Assessment (Form 11) must be attached to this petition.

**GENERAL INSTRUCTIONS**

1. Please print or type.
2. The petitioner must complete Section I, Section II, and Section III of this petition.
3. The petition must be signed by the petitioner or an authorized representative. A representative must attach a notarized power of attorney **unless** the representative is a duly authorized employee or corporate officer of the taxpayer.  
Is a power of attorney attached? ☐ Yes ☐ No
4. Certified Tax Representatives must attach a Tax Representative Disclosure Statement. 52 IAC 1-2-2.
5. Notify the Indiana Board of Tax Review of any change in your mailing address or telephone number subsequent to the filing of this petition.

**FAILURE TO FOLLOW INSTRUCTIONS:** If the petitioner does not comply with the instructions for completing this petition, the Indiana Board of Tax Review will return the form to the petitioner and will describe the defect to the petitioner. The petitioner will then have 30 days from the date of notice of defect to correctly complete the form and resubmit it to the Indiana Board of Tax Review. If the resubmitted form does not comply with the instructions for completing the form, the Indiana Board of Tax Review will deny the petition.

**As a result of filing this petition, the assessment may increase, may decrease, or may remain the same.**

Is this property currently under appeal for another tax year? ☐ Yes ☐ No

If yes, indicate year(s) and type of appeal(s): \_\_\_\_\_

**SECTION I: PROPERTY AND PETITIONER INFORMATION**

County <b>LAKE</b>	Township	Parcel or Key number			
Address of property		City		ZIP Code	
Legal description provided on Form 11 or Property Record Card				Assessment year under appeal MARCH 1, 2002	
Name of property owner			Area code and telephone number of property owner		
Address of property owner		City		State	ZIP Code
Name of authorized representative (if different from taxpayer)			Area code and telephone number of authorized representative		
Address of authorized representative		City		State	ZIP Code

[illegible]

**SECTION II: GROUNDS FOR APPEAL - CONTINUED****Statement and outline of type(s) of evidence you intend to submit to support your belief that assessment is incorrect:**


**SECTION III: SIGNATURES****PETITIONER, TAXPAYER, OR DULY AUTHORIZED EMPLOYEE OR CORPORATE OFFICER OF THE TAXPAYER**

I certify that my entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I also understand that by appealing my assessment, my assessment may increase, may decrease, or may remain unchanged

Signature of petitioner, taxpayer or duly authorized officer	Date signed ( <i>month, day, year</i> )
Printed or typed name of petitioner, taxpayer or duly authorized officer	Title ( <i>please print or type</i> )

**TAX REPRESENTATIVE**

I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief. I certify that I have viewed this property, the property record card, the Notice of Assessment (Form 11), and the Notice of Informal Hearing Result, and that I have the authority to file this appeal on behalf of the taxpayer. I certify that I have made all necessary disclosures to my client, pursuant to 52 IAC 1-2-2.

Signature of tax representative	Date signed ( <i>month, day, year</i> )
Printed or typed name of tax representative	

**ATTORNEY REPRESENTATIVE**

I certify that the entries in SECTION I and SECTION II are accurate to the best of my knowledge and belief.

Signature of attorney representative	Date signed ( <i>month, day, year</i> )
Printed or typed name of attorney representative	Attorney number

**FORM 139L CHECKLIST**

- ☐ I have reviewed and attached the Notice of Assessment (Form 11)
- ☐ I have reviewed and attached the Notice of Informal Hearing Result
- ☐ I have reviewed the property record card
- ☐ I have identified any other pending appeals for this parcel on page 1
- ☐ I have completed Section I, Section II, and Section III of this petition
- ☐ I have listed SPECIFIC REASONS for the requested change in value in Section II of this petition
- ☐ If this petition is being filed by an authorized tax representative, a duly executed power of attorney and Tax Representative Disclosure Statement is attached
- ☐ I have signed this petition
- ☐ If there are other related parcels currently under appeal, a listing of these parcels has been attached